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Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

-----x In re :

SEARS HOLDINGS CORPORATION, et al., : Case No. 18-23538 (RDD)

:

Chapter 11

Debtors. 1 : (Jointly Administered)

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CERTIFICATE OF NO OBJECTION PURSUANT TO 28 U.S.C. § 1746 REGARDING DEBTORS' FOURTEENTH OMNIBUS OBJECTION TO BALLOTS (NO LIABILITY BALLOTS)

TO THE HONORABLE ROBERT D. DRAIN UNITED STATES BANKRUPTCY JUDGE:

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¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

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Pursuant to 28 U.S.C. § 1746, and in accordance with this Court's case management procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the "Amended Case Management Order"), the undersigned hereby certifies as follows:

- 1. On March 13, 2020, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "**Debtors**"), filed the *Debtors' Fourteenth Omnibus Objection to Ballots (No Liability Ballots)* (ECF No. 7453) (the "**Omnibus Objection**").
- 2. In accordance with the Amended Case Management Order, the Debtors established a deadline for parties to file responses to the Omnibus Objection (the "Response Deadline"). The Response Deadline was set for April 3, 2020, at 4:00 p.m. (Prevailing Eastern Time). However, the Debtors provided Claimants fourteen additional days to file responses to the Omnibus Objection. The Amended Case Management Order provides that pleadings may be granted without a hearing, provided that no objections or other responsive pleadings have been filed on, or prior to, the relevant response deadline and the attorney for the entity who filed the pleading complies with the relevant procedural and notice requirements.
- 3. The Response Deadline has now passed and, to the best of my knowledge, with respect to the claims identified on **Exhibit 1** to the proposed order granting the relief requested in the Omnibus Objection (the "**Proposed Order**") annexed hereto as **Exhibit A** (the "**No Liability Ballots**"), no responsive pleadings to have been filed with the Court on the docket of the above-referenced cases in accordance with the procedures set forth in the Amended Case Management Order or served on counsel to the Debtors.

4. Accordingly, the Debtors respectfully request that the Proposed Order be entered in accordance with the procedures described in the Amended Case Management Order.

I declare that the foregoing is true and correct.

Dated: April 17, 2020

New York, New York

/s/ Garrett A. Fail

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Attorneys for Debtors and Debtors in Possession 18-23538-shl Doc 7827 Filed 04/17/20 Entered 04/17/20 14:39:56 Main Document Pg 4 of 25

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK					
In re	X :	Chapter 11			
SEARS HOLDINGS CORPORATION, et al.,	:	Case No. 18-23538 (RDD)			
Debtors. ¹	:	(Jointly Administered)			

ORDER GRANTING DEBTORS' FOURTEENTH OMNIBUS OBJECTION TO BALLOTS (NO LIABILITY BALLOTS)

Upon the *Debtors' Fourteenth Omnibus Objection to Ballots (No Liability Ballots)*, filed March 13, 2020 (the "**Objection**"),² of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "**Debtors**"), pursuant to section 502 under title 11 of the United States Code (the "**Bankruptcy Code**") and Rule 3007 of the Federal Rules of Bankruptcy Procedures (the "**Bankruptcy Rules**"), for an order (i) disallowing and expunging the No Liability Ballots (as defined below), and (ii) granting related relief, as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

² Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

(b) and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having entered the Order Approving (I) Claims Objection Procedures, (II) Claims Settlement Procedures, and (III) Claims Hearing Procedures (ECF No. 3014) (the "Claims Procedures Order"); and due and proper notice of the relief requested in the Objection having been provided in accordance with the Claims Procedures Order, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and it appearing that other or further notice need be provided; and upon the record of all of the proceedings had before the Court; and the Court having found and determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and that the relief sought in the Objection is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

- 1. The relief requested in the Objection is granted.
- 2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each claim and ballot listed on **Exhibit 1** annexed hereto, under the heading "Amount Disallowed and Expunged" (the "**No Liability Ballots**"), is disallowed and expunged in its entirety from the Debtors' claims register.
- 3. The disallowance and expungement of the No Liability Ballots does not constitute any admission or finding concerning any of the claims listed on **Exhibit 1** annexed hereto, under the heading "Surviving Claims" (the "**Surviving Claims**"), and the Surviving Claims are neither allowed nor disallowed by this Order.

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4. The rights of the Debtors to object to the Surviving Claims, in whole or in

part, and on any basis, are specifically reserved.

5. The Debtors, the Debtors' claims and noticing agent, Prime Clerk, and the

Clerk of this Bankruptcy Court are authorized to take all actions necessary or appropriate to give

effect to this Order.

6. This Court shall retain jurisdiction over the Debtors and the claimants

whose claims are subject to the Objection with respect to any matters related to or arising from the

Objection or the implementation of this Order.

7. The terms and conditions of this Order are effective immediately upon

entry.

Dated:

White Plains, New York

HONORABLE ROBERT D. DRAIN

UNITED STATES BANKRUPTCY JUDGE

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Exhibit 1

	Claims to be Reduced*							
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed	Decree for Decree of Deduction			
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction The Debtors' books and records do not indicate liability for			
1.	A. Gareleck & Sons, Inc.	182353801042659	\$16,037.36	\$0.00	the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
2.	Acustrip Company	182353801043194	\$732.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
3.	A-IPOWER CORPORATION	182353801017193	\$42,150.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
4.	AIRECO SUPPLY INC	182353801042735	\$10,322.00	\$4,704.63	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
5.	AJ Manufacturing Co Inc	182353801042738	\$21,235.44	\$1,234.24	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
6.	All American Building Products	182353801042749	\$14,647.75	\$3,751.18	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
7.	Almo Distributing New York, Inc	182353801043220	\$64,229.00	\$35,139.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
8.	AMERICAN DE ROSA LAMPARTS LLC	182353801017288	\$60,075.94	\$2,342.04	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
9.	ANTILLAS SHOE CORP	182353801016716	\$38,478.79	\$33,546.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
10.	ARCHWAY INC	182353801043250	\$45,950.07	\$12,358.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

^{*} The Debtors' hereby reserve the right to object in the future to any of the Claims listed in this Schedule on any ground, and to amend, modify, or supplement the Objection and this Schedule, as applicable.

	Claims to be Reduced*							
Ref #	Name of Claimant	Non-Opt-Out Ballot ID	Non-Opt-Out Claim Amount	Final Allowed Amount	Reason for Proposed Reduction			
11.	Armacost Trane Service Company	182353801043264	\$6,732.29	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
12.	ASPAC DISTRIBUTORS	182353801039944	\$11,509.59	\$5,949.97	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
13.	ATKINS KROLL INC	182353801042881	\$25,120.00	\$5,162.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
15.	AUTHENTIC WAREHOUSE LLC	182353801016821	\$14,305.59	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
16.	Avery Products Corp	182353801016829	\$6,195.30	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
17.	BALLESTER HERMANOS INC	182353801042828	\$74,882.18	\$56,208.98	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
18.	BASIC FUN INC	182353801014034	\$36,363.84	\$2,624.72	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
19.	BIOFILM INC	182353801014077	\$11,599.20	\$5,769.12	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
20.	BISCAYNE CONSTRUCTION CO., INC	182353801039980	\$94,429.75	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
21.	BODY SOLID	182353801016413	\$17,835.73	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

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	Claims to be Reduced*							
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed				
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction			
22.	BRIGHT STAR MANUFACTURING CO	182353801043309	\$15,678.00	\$804.89	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
23.	Buxton Acquisition Co., LLC	182353801016506	\$84,314.30	\$66,570.55	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
24.	CALERES INC	182353801016536	\$115,364.30	\$89,888.52	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
25.	CCP NEWCO LLC	182353801016608	\$21,161.12	\$8,003.24	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
26.	CEDAR LAKE PRODUCTS INC	182353801016619	\$22,017.60	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
27.	CENTURY FROZEN FOODS LLC	182353801042449	\$6,616.98	\$5,550.49	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
28.	CERCE CAPITAL LLC	182353801016645	\$16,719.98	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
29.	CISCO SYSTEMS, INC.	182353801018085	\$326,392.77	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
31.	CONAIR CORPORATION	182353801016136	\$64,713.13	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
32.	COOKWARE COMPANY USA LLC THE	182353801014209	\$28,367.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

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	Claims to be Reduced*							
Ref #	Name of Claimant	Non-Opt-Out Ballot ID	Non-Opt-Out Claim Amount	Final Allowed Amount	Reason for Proposed Reduction			
33.	CORDELL, DALE	182353801042627	\$14,640.25	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
34.	COSIMINI, RUTH	182353801042632	\$10,999.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
35.	Coyote	182353801016192	\$634,592.67	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
36.	CRISTALIA ACQUISITION CORP	182353801042761	\$126,913.35	\$8,580.65	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
37.	Crown Metal Manufacturing Co	182353801042764	\$12,342.24	\$9,079.64	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
38.	CS Packaging, Inc.	182353801040099	\$65,952.23	\$29,945.71	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
39.	Daisy Manufacturing Company	182353801014256	\$6,911.63	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
40.	Dal Tile Distribution, Inc.	182353801042863	\$35,060.18	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
41.	DANKEN BLDG MATERIALS DIST INC	182353801042873	\$19,686.78	\$5,177.32	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
42.	Demar Logistics, Inc.	182353801040144	\$52,514.15	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

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	Claims to be Reduced*							
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed				
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction			
43.	DV International	182353801040162	\$28,024.14	\$7,137.16	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
44.	DYNASTY CARPET AND RUG CO INC	182353801015821	\$11,194.20	\$7,778.86	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
45.	E FORMELLA & SONS INC	182353801015831	\$135,636.72	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
46.	Empire Distributors	182353801042174	\$21,394.95	\$83.51	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
47.	Engineered Comfort Systems	182353801040174	\$20,414.98	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
48.	Engineered Comfort Systems	182353801040175	\$712.50	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
49.	ENTECH SALES & SERVICE INC	182353801040181	\$29,639.79	\$970.83	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
50.	EOS PRODUCTS LLC	182353801015984	\$15,846.12	\$6,750.91	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
51.	EXCEL BUILDING SERVICES LLC	182353801042227	\$925,443.64	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
52.	EXCEL BUILDING SERVICES LLC	182353801042226	\$750,000.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

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	Claims to be Reduced*							
Ref #	Name of Claimant	Non-Opt-Out Ballot ID	Non-Opt-Out Claim Amount	Final Allowed Amount	Reason for Proposed Reduction			
	FOLSOM SERVICES INC	182353801042304	\$64,297.56	\$12,449.39	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
55.	Fox Appliance Parts of Augusta, Inc	182353801042315	\$14,891.91	\$2,926.37	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
56.	Fragrance Acquisitions LLC	182353801042318	\$26,812.40	\$17,057.20	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
57.	FRANCISCO VEGA OTERO INC	182353801015533	\$50,724.16	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
58.	FRIEND SMITH & CO INC	182353801015564	\$50,199.29	\$29,722.93	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
59.	FULL POWER ELECTRICAL CORP.	182353801042325	\$53,309.79	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
60.	GARY MONDS	182353801015632	\$22,287.41	\$2,897.59	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
61.	GHANIMIAN ENTERPRISES INC	182353801015682	\$146,347.20	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
62.	GI SPORTZ DIRECT LLC	182353801015687	\$23,894.38	\$9,914.40	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
63.	GLAMOUR CORPORATION	182353801042429	\$141,698.44	\$108,539.46	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

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	Claims to be Reduced*							
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed				
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction			
64.	GOSSI INC	182353801014494	\$36,388.20	\$14,110.39	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
65.	Harmony Enterprises, Inc	182353801042800	\$64,785.45	\$19,347.66	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
66.	HARRIS, GARY	182353801042986	\$12,165.97	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
67.	HARTZ MOUNTAIN CORP	182353801015175	\$31,613.89	\$25,842.38	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
68.	HENDERSON, CAROL ANN	182353801040277	\$45,342.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
69.	Hershey Caribe, Inc.	182353801040282	\$10,988.90	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
70.	HG TRADING INC	182353801014533	\$8,041.42	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
71.	HIGH RIDGE BRANDS	182353801014539	\$42,094.92	\$31,388.33	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
72.	HYPARD TRADING CORP	182353801014563	\$11,249.70	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
73.	IDELLE LABS LTD	182353801015370	\$14,349.48	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

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	Claims to be Reduced*							
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed				
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction			
74.	INNOCOR INC	182353801043471	\$95,714.88	\$51,306.69	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
75.	INNOVA PRODUCTS INC	182353801041907	\$6,422.00	\$1,337.30	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
76.	INTERNATIONAL PACKAGING SUPPLIES	182353801040330	\$42,984.51	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
77.	IOLANI SPORTSWEAR LTD	182353801040334	\$27,083.00	\$8,333.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
78.	ISLAND WINES & SPIRITS DISTRIBUTORS	182353801040351	\$12,373.32	\$9,290.60	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
80.	Jabtec, LLC	182353801041981	\$8,302.50	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
81.	JAMES BEHRENS	182353801014878	\$18,100.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
82.	JASON MACLAUGHLIN OD	182353801014622	\$5,360.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
83.	JOHNSON HEALTH TECH NORTH AMERICA INC.	182353801040363	\$8,872.65	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
84.	Johnston, Phillippa L	182353801013674	\$17,000.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

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	Claims to be Reduced*							
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed				
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction			
85.	JUMP DESIGN GROUP INC	182353801014971	\$206,692.00	\$127,216.86	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
86.	KATHY KAYE FOODS LLC	182353801015013	\$28,325.28	\$8,263.01	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
87.	KID GALAXY INC	182353801042087	\$269,414.88	\$35,155.60	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
88.	KOMELON USA CORP	182353801040392	\$23,729.52	\$4,213.92	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
89.	LANCO MANUFACTURING CORPORATION	182353801015544	\$32,821.99	\$11,538.32	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
90.	LIMBACH COMPANY LLC	182353801041571	\$63,338.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
91.	LVMH Fragrance Brands	182353801014815	\$21,313.80	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
92.	MAJESTIQUE CORPORATION	182353801043474	\$20,725.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
93.	MAREY HEATER CORP	182353801019072	\$92,466.84	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
94.	MAYHEW STEEL PRODUCTS INC	182353801019161	\$5,308.74	\$4,734.56	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

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	Claims to be Reduced*							
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed				
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction			
95.	MEAD JOHNSON NUTRITION INC PR	182353801040480	\$85,739.84	\$12,419.03	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
96.	MEASUREMENT LIMITED INC	182353801019175	\$57,162.51	\$2,329.48	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
97.	MEIER SUPPLY CO INC	182353801041718	\$9,868.46	\$4,799.24	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
98.	MENDEZ & CO INC	182353801041723	\$151,080.19	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
99.	MENS FASHION CORPORATION	182353801019218	\$61,895.60	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
100.	METRO PLUMBING	182353801041733	\$6,132.53	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
101.	MICHAEL A SIMMONDS CO	182353801041742	\$29,813.00	\$1,538.25	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
102.	MID PACIFIC DISTRIBUTORS, INC.	182353801041751	\$8,779.20	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
103.	MIKEN SALES INC	182353801019277	\$57,599.00	\$4,173.46	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
104.	MILBERG FACTORS INC	182353801019279	\$104,360.84	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

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	Claims to be Reduced*							
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed				
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction			
106.	Montage INT IMP INC	182353801041781	\$15,606.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
107.	MORTON SALT INC	182353801019368	\$21,484.26	\$13,527.84	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
108.	MR SOLUTIONS INC	182353801019385	\$38,526.00	\$1,440.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
109.	MSM Outdoor LLC	182353801019389	\$21,445.40	\$771.53	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
110.	N G HEIMOS GREENHOUSES INC	182353801019410	\$104,526.23	\$4,699.71	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
111.	Nalco Company LLC	182353801040512	\$67,612.44	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
112.	NATI LLC	182353801019427	\$12,133.56	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
113.	NEILMED PHARMACEUTICALS INC	182353801019461	\$4,838.88	\$4,256.72	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
114.	NEUCO INC	182353801041947	\$81,713.58	\$61,245.82	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			
115.	NEW PORT SALES INC	182353801041957	\$13,035.18	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount			

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	Claims to be Reduced*						
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed			
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction		
116.	NOVA WILDCAT BULLDOG LLC	182353801019537	\$71,752.21	\$29,372.65	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
117.	OLD WORLD INDUSTRIES LLC	182353801019590	\$33,119.47	\$21,655.34	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
118.	OLDE THOMPSON	182353801019591	\$5,031.70	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
119.	OLLA BEAUTY SUPPLY INC DC & JIT	182353801019600	\$49,057.13	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
120.	PACIFIC WORLD CORP	182353801043398	\$116,806.80	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
121.	PEPSI COLA BOTTLING CO GUAM	182353801040570	\$112,821.99	\$46,332.83	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
122.	PEPSICO CARIBBEAN INC	182353801040576	\$143,579.04	\$22,283.25	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
125.	PINNACLE EXPRESS INC.	182353801041364	\$8,739.52	\$6,040.52	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
126.	PLAYMONSTER LLC	182353801019834	\$75,286.18	\$25,108.19	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
127.	PNY TECHNOLOGIES INC	182353801019844	\$27,506.33	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		

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	Claims to be Reduced*						
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed			
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction		
128.	PRESSMAN TOY CORP	182353801019889	\$32,415.40	\$19,750.66	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
129.	Prestige Maintenance USA LTD	182353801040590	\$82,831.10	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
130.	PRESTO PRODUCTS COMPANY	182353801019890	\$50,530.26	\$18,700.55	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
131.	PRINCE OF PEACE ENTERPRISES INC	182353801019909	\$12,946.08	\$3,362.16	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
132.	PRIZER PAINTER STOVE WORKS	182353801040598	\$98,356.57	\$61,321.83	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
133.	Promociones Coqui	182353801041403	\$15,369.00	\$12,807.50	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
134.	PRS on Time Distributors, LLC	182353801041416	\$9,091.37	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
135.	PUERTO RICO SUPPLIES GROUP	182353801019951	\$196,578.73	\$101,625.26	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
136.	Quest Resource Management Group, LLC	182353801040621	\$28,257.09	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
137.	R2P GROUP INC	182353801020009	\$421,463.96	\$119,939.85	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		

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	Claims to be Reduced*						
Ref #	Name of Claimant	Non-Opt-Out Ballot ID	Non-Opt-Out Claim Amount	Final Allowed Amount	Reason for Proposed Reduction		
138.	RANDA ACCESSORIES LEATHER GOODS LLC	182353801020025	\$18,880.45	\$3,261.57	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
139.	RANIR LLC	182353801020037	\$24,362.64	\$16,924.32	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
140.	REGAL MANUFACTURING COMPANY	182353801041512	\$29,279.62	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
141.	Residential Builders Association (RBA)	182353801040643	\$8,500.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
142.	REYNOLDS CONSUMER PRODUCTS INC	182353801018616	\$77,774.35	\$5,488.16	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
143.	RIDGE TOOL COMPANY	182353801018649	\$7,680.00	\$6,769.80	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
145.	Salesmaster Corporation	182353801043444	\$22,182.35	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
146.	SDC DESIGNS LLC	182353801020260	\$151,857.85	\$132,504.54	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
147.	Southwest Sign Group, Inc.	182353801041184	\$371,576.16	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
148.	Stabella Inc	182353801041207	\$18,194.73	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		

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	Claims to be Reduced*						
Ref #	Name of Claimant	Non-Opt-Out Ballot ID	Non-Opt-Out Claim Amount	Final Allowed Amount	Reason for Proposed Reduction		
	STORK CRAFT MFG USA INC	182353801019011	\$15,925.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
150.	STORK CRAFT MFG USA INC	182353801019012	\$12,894.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
151.	Studio Eluceo Ltd	182353801039869	\$31,348.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
152.	SUIZA DAIRY	182353801020490	\$28,352.99	\$24,212.67	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
153.	SUNJOY GROUP INTERNATIONAL PTE LTD	182353801013893	\$14,092.56	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
154.	SUNNY DISTRIBUTOR INC	182353801020517	\$6,412.37	\$5,479.10	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
155.	SUNSHINE MILLS INC	182353801020524	\$196,625.10	\$156,333.08	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
156.	SWB LDG	182353801041251	\$100,000.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
157.	Synergetic Staffing, LLC	182353801047332	\$112,247.67	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
158.	TANYA CREATIONS LLC	182353801020586	\$184,906.90	\$60,450.98	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		

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	Claims to be Reduced*						
Ref		Non-Opt-Out	Non-Opt-Out	Final Allowed			
#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction		
159.	The Core Organization	182353801041288	\$282,795.99	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
160.	The Marfo Company	182353801041295	\$15,043.57	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
161.	The Nature's Bounty Co. (USA)	182353801041297	\$101,857.72	\$30,051.84	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
162.	Tobey-Karg Service Agency, Inc.	182353801040814	\$93,248.59	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
163.	Top Apex Enterprises, Ltd	182353801013866	\$5,799.24	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
164.	U.S. Alliance, Corp.	182353801018177	\$63,441.41	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
165.	Unique Home Designs, Inc.	182353801040846	\$6,106.31	\$3,902.14	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
166.	WELCOME INDUSTRIAL CORP	182353801021190	\$133,379.11	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
167.	Westport Corporation	182353801041028	\$160,923.39	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
168.	Westport Corporation	182353801021232	\$156,769.08	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		

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	Claims to be Reduced*						
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#	Name of Claimant	Ballot ID	Claim Amount	Amount	Reason for Proposed Reduction		
169.	WICKED AUDIO INC	182353801021266	\$111,840.00	\$6,284.50	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
170.	Wow Gear LLC	182353801021342	\$32,043.00	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		
171.	YPM, Inc.	182353801041095	\$1,330,797.83	\$0.00	The Debtors' books and records do not indicate liability for the Claim Amount, and Debtors believe claimant only holds a valid administrative expense claim for the Final Allowed Amount		

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